

**OPINION
58-74**

April 29, 1958 (OPINION)

COUNTY MEMORIALS

RE: Funds - Addition to School

This is in reply to your inquiry in regard to erection of memorial and in regard to taxation.

Your first question is stated as "Can memorial levy funds to be used to build an addition to a new school or must they be used only on separate buildings?"

The language of chapter 11-32 of the N.D.R.C. of 1943 as amended to date is not specific as to the form the "memorial" or "other suitable recognition" shall take. We find our supreme court decided in effect that a "community building" and a "county court house" are suitable memorials. See Gehrke v. Board of County Commissioners, 58 N.D. 407, and Ophaug v. Hildre, 77 N.D. 221. We note further that the provisions of the statute do specifically authorize the board of county commissioners to join with school districts in erection and operation of memorials. However, we find no decision on the question of whether an addition to an existent building would be a proper and suitable memorial.

Considering the extensive discretion given the board of county commissioners in determining what form the memorial is to take, it is our opinion that an addition to an existent school building would be a proper memorial or other suitable recognition within the meaning of the statute.

Your second question is stated as: "Where a county takes tax title to real property, must subsequent special assessment taxes be spread against the tax title property."

It is our opinion that this question must be answered in the affirmative. See: Section 40-2307 of the 1957 Supplement to the N.D.R.C. of 1943. Enclosed herewith is copy of opinion of date October 25, 1947, on this same point.

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Attorney General